

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994,  
Cross Heading: Zero-rating of supplies made before declaration on removal. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 9ZB

#### GOODS REMOVED TO OR FROM NORTHERN IRELAND AND SUPPLY RULES

##### Textual Amendments

- F1** Schs. 9ZA, 9ZB inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020](#) (c. 26), s. 11(1)(e), [Sch. 2 para. 2](#) (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)) (with savings and transitional provisions in [S.I. 2020/1545](#), [Pt. 4](#)); [S.I. 2020/1642](#), [reg. 9](#)

### <sup>F1</sup>PART 2

#### MOVEMENTS BETWEEN NORTHERN IRELAND AND GREAT BRITAIN

##### *Zero-rating of supplies made before declaration on removal*

- 7 Item 1 of Group 13 of Schedule 8 (zero-rating)—
- (a) applies to a supply of goods which are removed from Great Britain to Northern Ireland as if the reference to a Customs declaration were to such a declaration made for the purposes of Union customs legislation (rather than under Part 1 of TCTA 2018);
  - (b) does not apply to goods which are removed from Northern Ireland to Great Britain where no Customs declaration under Part 1 of TCTA 2018 is required to be made in respect of the removal of the goods.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Zero-rating of supplies made before declaration on removal.